IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Paras A. Shah

Serial No.: 10/038,942

Filed: December 31, 2001

UNIVERSAL ASYNCHRONOUS For:

BOUNDARY MODULE

8888888 Group Art Unit: 2116

Examiner: Patel, N.

Atty. Docket: 200301711-1

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May 23, 2005

Date

Michael G. Fletcher

Sir:

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

In the Notice of Allowance and Fee(s) Due mailed on March 16, 2005, the Examiner provided a Statement of Reasons for Allowance. Applicant agrees that the present claims are allowable over the prior art of record. However, Applicant does not necessarily agree with the reasons for allowance provided by the Examiner, especially to the extent that the Examiner's reasons do not relate to actual claim recitations. Accordingly, Applicant respectfully declines to accept the Examiner's reasons for allowance to the extent that they do not relate to subject matter set forth in the respective claims.

Respectfully submitted,

Date: May 23, 2005

Michael G. F Reg. No. 32,777

(281) 970-4545